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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

*Internal Audit Section*

**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

Carnahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
(314) 622-4723  
Fax: (314) 613-3004

October 14, 2011

Krystina Gross, Manager, Sponsored Projects Accounting  
Washington University  
Campus Box 1034  
700 Rosedale Avenue  
Saint Louis, Mo 63112-1408

RE: Ryan White Part A, Part B and Minority AIDS Initiative (Project #2011-DOH11)

Dear Ms. Gross:

Enclosed is a report of the fiscal monitoring review of Washington University, Ryan White Part A, Part B and Minority AIDS Initiative programs, for the period March 1, 2010 through March 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Washington University. Fieldwork was completed on June 14, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

A handwritten signature in black ink that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure:

cc: Joan McCray, Fiscal Manager, DOH  
Sylvia Nelson, Grants Administrator, DOH



# CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)  
RYAN WHITE PART A, PART B AND  
MINORITY AIDS INITIATIVE (MAI)**

**WASHINGTON UNIVERSITY  
CONTRACTS #HD-10-39, #HD-10-45, #HD-10-50 AND #HD-11-04  
CFDA #93.914 AND #93.917**

**FISCAL MONITORING REVIEW**

**MARCH 1, 2010 THROUGH MARCH 31, 2011**

**Project #2011-DOH11**

**DATE ISSUED: OCTOBER 14, 2011**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**DEPARTMENT OF HEALTH (DOH)**  
**RYAN WHITE PART A, PART B AND MINORITY AIDS INITIATIVE**  
**WASHINGTON UNIVERSITY**  
**FISCAL MONITORING REVIEW**  
**MARCH 1, 2010 THROUGH MARCH 31, 2011**

**TABLE OF CONTENTS**

<b>Description</b>	<b>Page(s)</b>
<b>INTRODUCTION</b>	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
 <b>SUMMARY OF OBSERVATIONS</b>	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

## INTRODUCTION

### Background

**Contract Name:** Washington University

**Contract Number:** HD-10-39 (Ryan White Part A)  
HD-10-45 (Ryan White Part A)  
HD-10-50 (Ryan White Part B)  
HD-11-04 (Minority AIDS Initiative) (MAI)

**CFDA Number:** 93.914 (HD-10-39, HD-10-45 and HD-11-04)  
93.917 (HD-10-50)

**Contract Period:** March 1, 2010 through February 28, 2011 (HD-10-39 and HD-10-45)  
April 1, 2010 through March 31, 2011 (HD-10-50)  
August 1, 2010 through February 28, 2011 (HD-11-04)

**Contract Amount:** \$ 53,629 (HD-10-39)  
\$676,000 (HD-10-45)  
\$135,245 (HD-10-50)  
\$ 61,915 (HD-11-04)

These contracts provided Ryan White Part A, Part B and Minority AIDS Initiative funds to Washington University (Agency) to provide treatment adherence counseling, case management services, prenatal case management, early intervention counseling and testing, and psycho social support services for the St. Louis HIV Region and the St. Louis Transitional Grant Area (TGA).

### Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period March 1, 2010 through March 31, 2011, and make recommendations for improvements as considered necessary.

### Scope and Methodology

Inquires were made regarding the Agency's internal controls relating to the grant administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on June 14, 2011.

### Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

## **OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not comply with federal, state and local DOH requirements.

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2009-DOH12, issued on October 25, 2010, contained no observations.

### **A-133 Status**

The Agency expended over \$500,000 in federal awards for the fiscal year ended June 30, 2010 and was therefore required to have an A-133 audit.

The report dated September 11, 2010, expressed unqualified opinions on the financial statements and the federal awards.

There were no material weaknesses or significant deficiencies identified.

The Agency qualified as a low-risk auditee.

### **Summary of Current Observations**

There were no current observations.